



an e-on company

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

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PUBLIC SERVICE
COMMISSION

Kentucky Utilities Company
State Regulation and Rates
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Lonnie E. Bellar
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November 5, 2010

Re: ***Kentucky Utilities Company - Report of Certain Material Changes***
Case No. 2006-00390

Dear Mr. DeRouen:

Pursuant to the Commission's Order, dated January 22, 2007, in the aforementioned case, Kentucky Utilities Company ("KU") hereby files a report of material changes that KU would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if the company had continued to have publicly held secured debt.

In compliance with this Commission order, KU is submitting this letter as its report. With respect to October 2010, KU believes it would have filed a Form 8-K for the following event:

- Approved refinancing transactions collateralizing existing series of previously unsecured tax exempt pollution control bonds by implementation of a first mortgage bond indenture and issuance of series of first mortgage bonds there under as collateral for the tax-exempt bondholders.

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

Lonnie E. Bellar

"In November 2010, E.ON U.S. LLC was renamed LG&E and KU Energy LLC."